

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	8 867	33 155	33 155	6 222	12 102	-	-
Service charges	-	-	-	12 887	-	-	5 839	21 233	-	-
Investment revenue	-	-	-	264	264	264	1	1 596	-	-
Transfers recognised - operational	-	-	10 856	36 825	13 223	13 223	20 127	43 874	-	-
Other own revenue	-	-	142 072	9 345	25 819	25 819	36 651	12 156	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	152 928	68 187	72 460	72 460	68 840	90 961	-	-
Employee costs	-	-	17 979	18 795	18 795	18 795	13 889	26 503	-	-
Remuneration of councillors	-	-	3 838	3 798	3 798	3 798	2 876	4 651	-	-
Depreciation & asset impairment	-	-	-	456	1 020	1 020	18	-	-	-
Finance charges	-	-	480	489	289	289	503	1 366	-	-
Materials and bulk purchases	-	-	6 734	7 079	7 079	7 079	4 927	14 072	-	-
Transfers and grants	-	-	-	-	141	141	-	-	-	-
Other expenditure	-	-	36 478	35 664	56 953	56 953	28 848	72 630	-	-
Total Expenditure	-	-	65 508	66 282	88 075	88 075	51 062	119 223	-	-
Surplus/(Deficit)	-	-	87 420	1 906	(15 614)	(15 614)	17 779	(28 262)	-	-
Transfers recognised - capital	-	-	10 883	605	18 125	18 125	5	29 777	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	9 546	21 793	22 103	22 103	11 402	23 868	-	-
Transfers recognised - capital	-	-	-	15 063	-	-	7 505	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	6 730	-	-	-	-	-	-
Total sources of capital funds	-	-	-	21 793	-	-	7 505	-	-	-
<u>Financial position</u>										
Total current assets	-	-	20 108	25 903	29	29	-	34 634	-	-
Total non current assets	-	-	148 192	143 218	274	274	-	144 827	-	-
Total current liabilities	-	-	19 425	19 003	43	43	-	43 272	-	-
Total non current liabilities	-	-	9 671	9 860	9	9	-	6 183	-	-
Community wealth/Equity	-	-	139 204	140 257	139	139	-	130 006	-	-
<u>Cash flows</u>										
Net cash from (used) operating	-	12 037	8 759	20 735	20 735	20 735	19 292	-	25 383	-
Net cash from (used) investing	-	(7 490)	(8 268)	(19 272)	(19 272)	(19 272)	(18 887)	-	(23 868)	-
Net cash from (used) financing	-	(187)	-	(1 230)	(1 230)	(1 230)	(7)	-	(5)	-
Cash/cash equivalents at the year end	-	4 359	1 046	1 515	1 515	1 515	1 680	-	1 510	1 510
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	111 196	95 193	122	122	-	11 063	-	-
Application of cash and investments	-	131	24 808	37 494	41 115	41 115	-	77 057	41 124	41 145
Balance - surplus (shortfall)	-	(131)	86 389	57 699	(40 993)	(40 993)	-	(65 994)	(41 124)	(41 145)
<u>Asset management</u>										

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	-	8 867	33 155	33 155	6 222	12 102	-	-
Service charges	-	-	-	12 887	-	-	5 839	21 233	-	-
Investment revenue	-	-	-	264	264	264	1	1 596	-	-
Transfers recognised - operational	-	-	10 856	36 825	13 223	13 223	20 127	43 874	-	-
Other own revenue	-	-	142 072	9 345	25 819	25 819	36 651	12 156	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	152 928	68 187	72 460	72 460	68 840	90 961	-	-
Employee costs	-	-	17 979	18 795	18 795	18 795	13 889	26 503	-	-
Remuneration of councillors	-	-	3 838	3 798	3 798	3 798	2 876	4 651	-	-
Depreciation & asset impairment	-	-	-	456	1 020	1 020	18	-	-	-
Finance charges	-	-	480	489	289	289	503	1 366	-	-
Materials and bulk purchases	-	-	6 734	7 079	7 079	7 079	4 927	14 072	-	-
Transfers and grants	-	-	-	-	141	141	-	-	-	-
Other expenditure	-	-	36 478	35 664	56 953	56 953	28 848	72 630	-	-
Total Expenditure	-	-	65 508	66 282	88 075	88 075	51 062	119 223	-	-
Surplus/(Deficit)	-	-	87 420	1 906	(15 614)	(15 614)	17 779	(28 262)	-	-
Transfers recognised - capital	-	-	10 883	605	18 125	18 125	5	29 777	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	9 546	21 793	22 103	22 103	11 402	23 868	-	-
Transfers recognised - capital	-	-	-	15 063	-	-	7 505	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	6 730	-	-	-	-	-	-
Total sources of capital funds	-	-	-	21 793	-	-	7 505	-	-	-
<u>Financial position</u>										
Total current assets	-	-	20 108	25 903	29	29	-	34 634	-	-
Total non current assets	-	-	148 192	143 218	274	274	-	144 827	-	-
Total current liabilities	-	-	19 425	19 003	43	43	-	43 272	-	-
Total non current liabilities	-	-	9 671	9 860	9	9	-	6 183	-	-
Community wealth/Equity	-	-	139 204	140 257	139	139	-	130 006	-	-
<u>Cash flows</u>										
Net cash from (used) operating	-	12 037	8 759	20 735	20 735	20 735	19 292	-	25 383	-
Net cash from (used) investing	-	(7 490)	(8 268)	(19 272)	(19 272)	(19 272)	(18 887)	-	(23 868)	-
Net cash from (used) financing	-	(187)	-	(1 230)	(1 230)	(1 230)	(7)	-	(5)	-
Cash/cash equivalents at the year end	-	4 359	1 046	1 515	1 515	1 515	1 680	-	1 510	1 510
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	111 196	95 193	122	122	-	11 063	-	-
Application of cash and investments	-	131	24 808	37 494	41 115	41 115	-	77 057	41 124	41 145
Balance - surplus (shortfall)	-	(131)	86 389	57 699	(40 993)	(40 993)	-	(65 994)	(41 124)	(41 145)
<u>Asset management</u>										
Asset register summary (WDV)	-	-	9 546	21 793	22 103	22 103	11 402	131 771	-	-
Depreciation & asset impairment	-	-	-	456	1 020	1 020	18	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	625	656	736	942	942	942	942	1 271	1 349	1 429
Revenue cost of free services provided	365	379	402	8 263	8 263	8 263	8 263	8 288	8 315	8 343
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: uPhongolo(KZN262) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
<i>Governance and Administration</i>		-	-	141 902	42 337	57 900	57 900	70 642	-	-
Executive & Council				4 117	6 732	6 232	6 232	7 897		
Budget & Treasury Office				127 859	34 707	35 707	35 707	43 947		
Corporate Services				9 926	898	15 961	15 961	18 798		
<i>Community and Public Safety</i>		-	-	1 958	2 638	4 260	4 260	3 001	-	-
Community & Social Services				1 492	1 704	1 704	1 704	2 614		
Sport And Recreation				78	73	1 362	1 362	76		
Public Safety				327	861	1 195	1 195	141		
Housing				61				170		
Health										
<i>Economic and Environmental Services</i>		-	-	2 007	4 965	9 573	9 573	9 637	-	-
Planning and Development				141	2 530	7 138	7 138	7 707		
Road Transport				1 866	2 435	2 435	2 435	1 930		
Environmental Protection										
<i>Trading Services</i>		-	-	17 914	18 849	18 849	18 849	37 352	-	-
Electricity				10 330	10 994	10 994	10 994	26 815		
Water										
Waste Water Management										
Waste Management				7 585	7 855	7 855	7 855	10 537		
<i>Other</i>	4			30	2	2	2	106		
Total Revenue - Standard	2	-	-	163 812	68 792	90 585	90 585	120 738	-	-
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	25 614	26 192	42 519	42 519	51 554	-	-
Executive & Council				8 892	9 769	9 909	9 909	10 388		
Budget & Treasury Office				12 536	13 371	13 713	13 713	21 498		
Corporate Services				4 186	3 052	18 897	18 897	19 668		
<i>Community and Public Safety</i>		-	-	12 774	13 449	15 929	15 929	17 846	-	-
Community & Social Services				5 928	5 660	6 606	6 606	7 041		
Sport And Recreation				1 644	2 823	3 423	3 423	3 328		
Public Safety				5 005	4 728	5 625	5 625	7 226		
Housing				197	238	275	275	250		
Health										
<i>Economic and Environmental Services</i>		-	-	10 597	9 561	11 366	11 366	11 398	-	-
Planning and Development				3 969	2 350	2 690	2 690	4 747		
Road Transport				6 628	7 210	8 675	8 675	6 651		
Environmental Protection										
<i>Trading Services</i>		-	-	16 094	16 673	17 854	17 854	37 819	-	-
Electricity				11 537	10 993	11 493	11 493	28 275		
Water				71	70	145	145	47		
Waste Water Management				3	22	122	122	12		
Waste Management				4 483	5 587	6 093	6 093	9 485		
<i>Other</i>	4			429	406	406	406	606		
Total Expenditure - Standard	3	-	-	65 508	66 282	88 075	88 075	119 223	-	-
Surplus/(Deficit) for the year		-	-	98 303	2 510	2 510	2 510	1 515	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: uPhongolo(KZN262) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	8 113	8 113	8 113	2 373	10 750	-	-
Property rates - penalties and collection charges		-	-	-	753	25 042	25 042	3 849	1 351	-	-
Service charges - electricity revenue	2	-	-	-	9 238	-	-	766	15 587	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	3 649	-	-	1 265	4 795	-	-
Service charges - other		-	-	-	-	-	-	3 809	851	-	-
Rental of facilities and equipment		-	-	-	977	766	766	865	142	-	-
Interest earned - external investments		-	-	-	264	264	264	1	1 596	-	-
Interest earned - outstanding debtors		-	-	-	-	4 403	4 403	103	946	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	327	861	861	861	85	141	-	-
Licences and permits		-	-	1 866	2 148	-	-	1 405	1 947	-	-
Agency services		-	-	-	286	-	-	-	-	-	-
Transfers recognised - operational		-	-	10 856	36 825	13 223	13 223	20 127	43 874	-	-
Other own revenue	2	-	-	139 879	5 073	19 788	19 788	34 192	8 979	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	152 928	68 187	72 460	72 460	68 840	90 961	-	-
Expenditure By Type											
Employee related costs	2	-	-	17 979	18 795	18 795	18 795	13 889	26 503	-	-
Remuneration of councillors		-	-	3 838	3 798	3 798	3 798	2 876	4 651	-	-
Debt impairment	3	-	-	-	3 476	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	456	1 020	1 020	18	-	-	-
Finance charges		-	-	480	489	289	289	503	1 366	-	-
Bulk purchases	2	-	-	6 734	7 079	7 079	7 079	4 927	14 072	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	6 322	-	-	919	-	-	-
Transfers and grants		-	-	-	-	141	141	-	-	-	-
Other expenditure	4,5	-	-	36 478	25 867	56 953	56 953	27 806	72 630	-	-
Loss on disposal of PPE		-	-	-	-	-	-	123	-	-	-
Total Expenditure		-	-	65 508	66 282	88 075	88 075	51 062	119 223	-	-
Surplus/(Deficit)		-	-	87 420	1 906	(15 614)	(15 614)	17 779	(28 262)	-	-
Transfers recognised - capital		-	-	10 883	605	18 125	18 125	5	29 777	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	98 303	2 510	2 510	2 510	17 783	1 515	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: uPhongolo(KZN262) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 1: Water at Hangaia (Revenue) - 2009/10 Budgeted Capital Expenditure by Standard Classification and Funding for the Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	499	16 327	17 510	17 510	-	15	-	-
Executive & Council				215	140	330	330		15		
Budget & Treasury Office				78	342	815	815				
Corporate Services				205	15 845	16 365	16 365				
<i>Community and Public Safety</i>		-	-	205	2 480	1 568	1 568	-	590	-	-
Community & Social Services				177	946	1 001	1 001		90		
Sport And Recreation				29	600	350	350				
Public Safety					897	70	70		490		
Housing					37	147	147		10		
Health											
<i>Economic and Environmental Services</i>		-	-	8 660	1 805	2 065	2 065	11 402	14 063	-	-
Planning and Development				56	340	230	230	3 897			
Road Transport				8 604	1 465	1 835	1 835	7 505	14 063		
Environmental Protection											
<i>Trading Services</i>		-	-	180	1 181	960	960	-	9 200	-	-
Electricity				155	500	500	500		9 000		
Water					75						
Waste Water Management					100						
Waste Management				25	506	460	460		200		
<i>Other</i>				2							
Total Capital Expenditure - Standard	3	-	-	9 546	21 793	22 103	22 103	11 402	23 868	-	-
Funded by:											
National Government					15 063			7 505			
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	15 063	-	-	7 505	-	-	-
Public contributions and donations	5										
Borrowing	6										
Internally generated funds					6 730						
Total Capital Funding	7	-	-	-	21 793	-	-	7 505	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: uPhongolo(KZN262) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				4 104	4 311	4	4		4 334		
Call investment deposits	1					3	3		3 133		
Consumer debtors	1			15 757	16 695	17	17		22 352		
Other debtors				129	4 763	5	5		4 814		
Current portion of long-term receivables											
Inventory	2			118	135						
Total current assets		-	-	20 108	25 903	29	29	-	34 634	-	-
Non current assets											
Long-term receivables											
Investments				107 092	90 883	115	115		3 596		
Investment property											
Investment in Associate											
Property, plant and equipment	3			41 100	52 335	159	159		141 231		
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	148 192	143 218	274	274	-	144 827	-	-
TOTAL ASSETS		-	-	168 300	169 121	303	303	-	179 461	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4			1 508	1 201	1	1		1 339		
Consumer deposits						1	1		829		
Trade and other payables	4			17 600	17 452	41	41		40 769		
Provisions				317	350	0	0		335		
Total current liabilities		-	-	19 425	19 003	43	43	-	43 272	-	-
Non current liabilities											
Borrowing					4 100	3	3				
Provisions				9 671	5 760	6	6		6 183		
Total non current liabilities		-	-	9 671	9 860	9	9	-	6 183	-	-
TOTAL LIABILITIES		-	-	29 096	28 864	52	52	-	49 454	-	-
NET ASSETS	5	-	-	139 204	140 257	251	251	-	130 006	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				139 204	140 257	139	139		130 006		
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	139 204	140 257	139	139	-	130 006	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: uPhongolo(KZN262) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			12 218	33 756	35 759	35 759	35 759	34 519		47 087	
Government - operating	1		23 321	35 100	48 753	48 753	48 753	51 495		73 651	
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees			(9 155)	(20 054)	(23 174)	(23 174)	(23 174)	(24 174)		(86 461)	
Finance charges			(14 347)	(40 043)	(40 603)	(40 603)	(40 603)	(42 548)		(8 670)	
Transfers and grants	1									(224)	
NET CASH FROM(USED) OPERATING ACTIVITIES		-	12 037	8 759	20 735	20 735	20 735	19 292	-	25 383	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments			(5 042)	(136)	2 521	2 521	2 521	(3 154)			
Payments											
Capital assets			(2 448)	(8 132)	(21 793)	(21 793)	(21 793)	(15 733)		(23 868)	
NET CASH FROM(USED) INVESTING ACTIVITIES		-	(7 490)	(8 268)	(19 272)	(19 272)	(19 272)	(18 887)	-	(23 868)	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans										264	
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits										397	
Payments											
Repayment of borrowing			(187)		(1 230)	(1 230)	(1 230)	(7)		(666)	
NET CASH FROM(USED) FINANCING ACTIVITIES		-	(187)	-	(1 230)	(1 230)	(1 230)	(7)	-	(5)	-
NET INCREASE/(DECREASE) IN CASH HELD											
	2	-	4 359	491	233	233	233	398	-	1 510	-
Cash/cash equivalents at the year begin:				555	1 282	1 282	1 282	1 282			1 510
Cash/cash equivalents at the year end:	2		4 359	1 046	1 515	1 515	1 515	1 680		1 510	1 510

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: uPhongolo(KZN262) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	9 546	21 793	22 103	22 103	23 868	-	-
Infrastructure - Road Transport				7 094	14 113	13 188	13 188	13 963		
Infrastructure - Electricity					30	10	10			
Infrastructure - Water						470	470			
Infrastructure - Sanitation										
Infrastructure - Other				155	3 050	540	540	9 150		
Infrastructure		-	-	7 250	17 193	14 208	14 208	23 113	-	-
Community				114	1 330	360	360			
Heritage assets										
Investment properties										
Other assets	6			2 182	3 270	7 535	7 535	755		
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4			7 094	14 113	13 188	13 188	13 963	-	-
Infrastructure - Road Transport		-	-	-	30	10	10	-	-	-
Infrastructure - Electricity		-	-	-	-	470	470	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	155	3 050	540	540	9 150	-	-
Infrastructure		-	-	7 250	17 193	14 208	14 208	23 113	-	-
Community		-	-	114	1 330	360	360	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	2 182	3 270	7 535	7 535	755	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	9 546	21 793	22 103	22 103	23 868	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5			7 094	14 113	13 188	13 188	52 750		
Infrastructure - Road Transport					30	10	10	14 002		
Infrastructure - Electricity						470	470			
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other				155	3 050	540	540	9 150		
Infrastructure		-	-	7 250	17 193	14 208	14 208	75 902	-	-
Community				114	1 330	360	360	227		
Heritage assets										
Investment properties										
Other assets	6			2 182	3 270	7 535	7 535	55 642		
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	9 546	21 793	22 103	22 103	131 771	-	-
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3	-	-	-	456	1 020	1 020	-	-	-
Repairs and Maintenance by Asset Class										
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	456	1 020	1 020	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)		1	1	1	1	1	1	1	1	1
Refuse (removed at least once a week)		1	1	1	0	0	0	1	1	1
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)		330	354	420	618	618	618	655	694	735
Refuse (removed once a week)		295	302	316	324	324	324	616	655	693
Total cost of FBS provided (minimum social package)		625	656	736	942	942	942	1 271	1 349	1 429
Highest level of free service provided										
Property rates (value threshold)		1 200	1 200	1 600	1 600	1 600		1 600	1 600	1 694
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		26 150	26 150	26 150	26 150	26 150	26 150	26 150	26 150	26 150
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					7 845	7 845	7 845	7 845	7 845	7 845
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse		365	379	402	418	418	418	443	470	498
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)		365	379	402	8 263	8 263	8 263	8 288	8 315	8 343

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)